How listed for county, school and municipal taxation.

rate than is assessed upon any other moneyed capital in the hands of individual citizens of this state in the county, town, precinet, village or city where such banks are located. The owners of shares in any bank shall list the value of their respective shares in the county, town, precinet, village or city where they reside for the purpose of county, school and municipal taxation.

PRIVATE BANKS AND BANKERS.

Private banks, &c., to furnish sworn statement.

SEC. 41. Every bank (not incorporated), banker, broker, or stock jobber, shall, at the time fixed by this chapter for listing personal property, make out and furnish the assessor a sworn statement showing:

What to show.

- (1.) The amount of property on hand and in transit.
- (2.) The amount of funds in the hands of other banks, bankers or brok ers and subject to draft.
- (3.) The amount of checks or other cash items, the amount thereof not being included in either of the preceding items.
- (4.) The amount of bills receivable, discounted or purchased, and other credits due or to become due, including accounts receivable and interest accrued but not due, and interest due and unpaid.
- (5.) The amount of bonds and stocks of every kind, state and county warrants, and other municipal securities, and shares of capital stock or joint stock or other companies or corporations, held as an investme nt or any way representing assets.
- (6.) All other property appertaining to said business other than real estate, which real estate shall be listed and assessed as other real estate is listed and assessed under this act.
 - (7.) The amount of deposits made with them by other parties.
- (8.) The amount of all accounts payable other than current deposit accounts.

Property, how listed.

(9.) The am ount of bonds and other securities exempt by law from taxation, specifying the amount and kind of each, the same being included in the preceding fifth item. The aggregate amount of the first, second and third items in said statement shall be listed as moneys. The amount of the sixth item shall be listed the same as other similar personal property is listed under this chapter. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the fourth item of said statement, and the amount of the remainder, if any, shall be listed as credits. The aggregate amount of the ninth item shall be deducted from the aggregate amount of the fifth item of such statement, and the remainder shall be listed as bonds or stocks.